SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok Friday 9th June, 2006 No. 168

FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
(INCOME TAX AND COMMERCIAL TAX DIVISION)
GOVERNMENT OF SIKKIM

No. 02/IT & CT DIV/2006 **Dated: 07/06/2006**

NOTIFICATION

Whereas the draft notification to amend the Schedules I, III, IV and V Of the Sikkim Value Added Tax Act, 2005 (5 of 2005) was published in the Sikkim Government Gazette Notification NO: 55 Dated 06.03.2006 as required by section 24 of the Sikkim Value Added Tax Act, 2005, inviting objections and suggestions from all persons likely to be affected thereby till the expiry of the period of 14(fourteen) days from the date on which copies of the Gazette Notifications were made available to the public,

And whereas copies of the said Gazette were made available to the public on the 6th March, 2006,

And whereas the objections and suggestions received have been considered by the State Government,

Now, therefore, in exercise of the powers conferred by section 24 of the Sikkim Value Added Tax Act, 2005(5 of 2005) the State Government hereby alters the Schedules I, III, IV and V as under, namely:-

"SCHEDULE I

REVISED

[See Section 12(a)]

Items exempted from payment of VAT

Sl. No.	Description of Goods
1.	All Agricultural inputs broadly classified as equipments, seeds & fertilizers other than those specified elsewhere. Bio- fertilizers and Micronutrients also plant growth promoters and regulators, herbicide, rodenticide, weedicide, insecticide.
2.	Aids & implements used by handicapped persons.
3.	Aquatic feed, poultry feed, cattle feed including grass, hay, & straw. Husk of pulses, concentrates & additives, wheat bran & de-oiled cakes.
4.	Atta, Maida, Suji & Besan.
5.	Bangles except those made of precious metals.
6.	Beehives.
7.	Betel leaves.
8.	Books, periodicals, journals, newspapers including maps, charts & globe.
9.	Bread (Branded or otherwise).
10.	Broomsticks (unbranded).
11.	Chalk stick.
12.	Charcoal.
13.	Clay lamps.
14.	Coarse grains including food-grains such as paddy, rice, wheat, maize & pulses.
15.	Condoms and contraceptives.
16.	Cotton & Silk yarn in hank.
17.	Curd, Lassi, Buttermilk & separated milk.
18.	Earthen pot.
19.	Electrical energy.
20.	Fire wood.
21.	Fishnet, Fishnet fabrics & fish seeds, prawn/shrimp seeds.
22.	Fresh milk and pasteurised milk.
23.	Fresh plants, saplings and fresh flowers.
24.	Fresh vegetables & fruits.

25.	Garlic & ginger.
26.	Goods taken under Customs bond for re-export after manufacturing or otherwise.
27.	Gur and jaggery.
28.	Handicrafts; other than specified in any other schedule.
29.	Handmade safety matches.
30.	Human Blood & blood plasma.
31.	Idols made of clay.
32.	Indigenous handmade musical instruments.
33.	Khadi & handloom garments/products.
34.	Kumkum, Bindi, Alta & Sindur.
35.	Meat, fish, prawn & other aquatic products when not cured or frozen, eggs & livestock.
36.	National Flag.
37.	Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt., rupee note & cheques.
38.	Organic manure.
39.	Pappad.
40.	PDS commodities (except Kerosene).
41.	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chiura.
42.	Rakhi.
43.	Raw wool.
44.	Religious pictures not for use as calendar.
45.	Sacred threads including sacred scarves locally known as khadas.
46.	Salt (branded or otherwise)
47.	Salted cooked food (Namkeens) made wholly of flour, atta, suji or besan, that is to say singara, nimki, kachuri, khasta kachuri, luchi, momo, aloo puri, chop, pyazee & pakoras.
48.	Sattu.
49.	Semen including frozen semen.
50.	Silkworm laying, cocoon & raw silk.
51.	Slate and slate pencils.
52.	Sugar.
53.	Tender green coconut.
54.	Textiles.

55.	Tobacco.
56.	Toddy, Neera and Arak.
57.	Unprocessed green leaves of tea.
58.	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised and water sold in sealed container.

SCHEDULE II
[See Section 12(b)]
The goods mentioned below are liable to VAT at the rate of 1 per cent

Sl.No.	Description of goods
1	Bullions
2	Gold and silver ornaments
3	Platinum jewellery
4	Precious stones

SCHEDULE III
REVISED
[See Section 12(c)]

The goods mentioned below are liable to VAT at the rate of 4 per cent

Sl.No.	Description of goods
1.	All equipments for communications such as, private branch exchange (PBX) & Elect. Private Automatic Branch Exch. (EPABX) etc.
2.	All intangible goods like copyright, patent, rep. licence etc.
3.	All kinds of bricks including fly ash bricks, refractory bricks & earthen tile roofing.
4.	All metal castings.
5.	All types of yarn other than cotton & silk yarn in hank & sewing thread.
6.	All utensils including pressure cookers/pans except utensils made of precious metals.
7.	Animal Hair- but to be a part of skin & hide or raw wool.
8.	Areca nut powder and betel nut.
9.	Asafoetida (Hing).
10.	Bamboo.
11.	Bearings.
12.	Bed Sheet, pillow covers, towels, blankets, handkerchief, mats, napkins and other madeups.
13.	Beedi leaves.
14.	Beltings.
15.	Bicycles, tricycles, cycle rickshaws & parts, tyres and tubes thereof.
16.	Biomass briquettes.
17.	Bitumen.
18.	Bone meal.
19.	Buckets made of iron and steel, aluminum, plastic or other materials (except precious materials.
20.	Bulk drugs.
21.	Candles.
22.	Centrifugal & mono-bloc & submersible pumpsets & parts thereof.
23.	Chemical fertilizers & pesticides.
24.	Clay including fireclay, fine china clay and ball clay.
25.	Coal tar.
26.	Coffee beans & seeds, cocoa pod, green tea leaf & chicory.
27.	Coir & Coir products excluding coir mattresses.
28.	Combs.
29.	Computer stationery.
30.	Cottage Cheese.
31.	Cotton & cotton waste.
32.	Crucibles.
33.	Cups and glasses of paper and plastics.
34.	Declared goods as specified in Section 14 of the Central Sales Tax Act, 1956.
35.	Drugs and medicines including vaccines, syringes and dressings, medicated ointments produced under drugs license, light liquid paraffin of IP grade.
36.	Edible oils, oil cakes.
37.	Electrodes.
38.	Embroidery or zari articles, that is to say, - imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla.
39.	Exercise book, graph book & laboratory note book.
40.	Feeding bottle, nipples.
41.	Ferrous & non-ferrous metals & alloys, non-metals, such as aluminium, copper, zinc & extrusions of those.
42.	Fibres of all types and fibre waste.
43.	Fly ash.
44.	Fried and roasted gram.
45.	Hand pumps & spare parts.
46.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.
47.	Honey.

48.	Hose pipes and fittings thereof.
49.	Hosiery goods.
50.	Bran of cereals.
51.	Havan samagri including agarbati, dhoop, sambrani, or lobhana.
52.	Ice.
53.	Insulators.
54.	I.T products including computers, telephones & parts thereof, teleprinter & wireless equipment and parts thereof, Cell phone, DVD and CD.
55.	Imitation Jewellery.
56.	Kattha.
57.	Kerosene lamp/lantern, petromax, glass chimney.
58.	Khandsari.
59.	Khoya/Khoa.
60.	Knitting wool.
61.	Lignite.
62.	Lime, Lime stone, clinker & dolomite.
63.	Linear alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin sulphonate.
64	Liquefied Petroleum gas for domestic use.
65	Medical equipments/ devices and implants including dental equipments.
66	Moulded plastic footwear, Hawai Chhapals & straps thereof.
67	Napa Slabs and Shahabad stones. (Rough flooring stones)
68	Newars.
69	Non-mechanised boats used by fisherman for fishing.
70	Nuts, bolts, screws and fasteners.
71	Oil Seeds.
72	Paper and newsprint & paperboard.
73	PDS Kerosene.
74	Pipes of all varieties and fittings including G.I. pipes, C.I. pipes, ductile pipes, PVC etc.
75	Pizza Bread.
76	Plastic granules, plastic powder and master batches.
77	Porridge.
78	Printed materials including diary, calendar etc.
79	Printing ink excluding toner and cartridges
80	Processed meat, poultry & fish.
81	Processed vegetables, fruits etc. including jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise).
82	Railway coaches, engines, wagons and parts thereof.
83	Readymade garments.
84	Refractory monolithic.
85	Renewable energy devices & spare parts.
86	Rice bran.
87	River sand, stones and stone chips.
88	Sale of old cars.
89	Safety matches.
90	Sewing machine, its parts and accessories.
91	Ship & other water vessels.
92	Silk fabrics excluding handloom silks unless covered by AED.
93	Skimmed milk powder and UHT milk.
94	Solvent oils other than organic solvent oil.
95	Spectacles, parts & components thereof, contact lens & lens cleaner.
96	Spices of all varieties and forms including cardamom, cumin seed, aniseed, turmeric & dry chilies excluding garlic and ginger.
97	Sports goods excluding apparels and footwear.
98	Stainless Steel sheets.
99	Starch.
100	Sweetmeat.
101	Tamarind seed and powder.
102	Tea.
103	Tools and wear parts such as twist drills, taps, reamers, spanners, screw-drivers, files, cutting pliers,

	hammers, cutters, dies, button bits, tungsten, carbide wear parts, ceramic industrial wear parts and the like.
104	Toys excluding electronic toys.
105	Transformers.
106	Tractors, Threshers, harvesters & attachments & parts thereof.
107	Transmission towers.
108	Umbrella except garden umbrella.
109	Vanaspati (Hydrogenated Vegetable Oil)
110	Vegetable oil including gingili oil and bran oil.
111	Wet dates.
112	Wooden crates.
113	Works contract in the nature of printing works.
114	Writing ink.
115	Writing instruments, geometry boxes, crayons and pencil sharpeners.

SCHEDULE IV
Revised
[See Section 12 (d)]

The goods mentioned below are liable to VAT at the rate of 4 per cent

INDUSTRIAL INPUTS AND INFORMATION TECHNOLOGY PRODUCTS

Sl.No.	Description of goods
1.	Acetyls and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated, nitrosated derivatives.
2.	Acrylic Hydrocarbons.
3.	Acrylic polymers in primary forms.
4.	Activated carbon, activated natural mineral products, animal black, including spend animal black.
5.	Aerials, antennas and parts.
6.	Aldehydes whether or not with other oxygen function, cyclic polymers of aldehydes, paraformaldehyde.
7.	Alkali or alkaline earth metals, rare earth metals, scandium and yttrium, whether or not intermixed or inter alloyd, mercury.
8.	Aluminium hydroxide, Aluminium oxide.
9.	Aluminium ores and concentrates.
10.	Amino-function compounds.
11.	Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms.
12.	Amino hardener, Epoxy hardener, Accelator, Epoxy resins, Epoxy hardener & UF resin.
13.	Ammonia, anhydrous or aqueous solution.
14.	Animal (including fish) fats, oils, crude, refined or purified.
15.	Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vaccum or in inert gas.
16.	Articles for packing of goods of plastics including tin containers and glass containers, namely boxes, cases, crates, containers, carboy, bottles, jerry cans & stoppers, lids, caps, jars, phials of glass, of a kind used for the packing goods and other closures of glass (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, seals.
17.	Artificial corrundum, whether or not chemically defined.
18.	Artificial graphite, colloidal or semi-colloidal graphite, preparations based on graphite or other carbon in the form of pastes.
19.	Bagasse.
20.	Benzole.
21.	Borates, peroxoborates (perborates).
22.	Butadine.
23.	Calcium carbides.
24.	Carbon (carbon blacks & other forms of carbon not elsewhere specified or included).
25.	Carbonates, peroxocarbonates (percarbonates), commercial ammonium carbonates containing ammonium carbonate.
26.	Carboxyamide-function compounds including saccharin and its salts and imine function compounds.
27.	Carboxyamide-function compounds, amide-function compounds of carbonic acid.
28.	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacid, their halogenated derivates.
29.	Cartons, Boxes (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags, packing container.
30.	Casein, Caseinates, and other case in derivatives, casein glues.
31.	Castor Oil.
32.	Cathode ray oscilloscopes, Spectrum analysers, cross-talk meters, distortion factor meters, psophometers, network & logic analyser and Signal analysers.
33.	Cellulose and its chemical derivatives & cellulose ethers, not elsewhere specified in primary forms.
34.	Chemical elements doped for use in electronics in the form of discs, wafers or similar forms, chemical compounds doped for use.
35.	Chlorates and perchlorates, Bromates and Perbromates, iodate and periodates.
36.	Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxide iodides and iodide oxides.
37.	Chromium ores and concentrates.

38.	Chromium oxides and hydroxides.
39.	Chromium Sulphate.
40.	Cobalt ores and concentrates.
41.	Cobalt oxides and hydroxides commercial cobalt oxides.
42.	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strips.
43.	Compounds, inorganic or organic of rare earth metals, of yttrium or of scandium or of mixtures of these metals.
44.	Computer systems and peripherals, Electronic diaries.
45.	Copper ores and concentrates.
46.	Copper Sulphate.
47.	Creosole oils.
48.	Cyanides, cyanide oxides, and complex cyanides.
49.	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitro sated derivatives.
50.	Cyclic Hydrocarbons.
51.	D C Micromotors, Stepper motors of 37.5 watts.
52.	DATA/Graphic Display tubes, other than Picture tubes and parts.
53.	Degreasing, preparations, wetting agents, penetrators.
54.	Denatured ethyl alcohol of any strength.
55.	Diazo-, Azo- or azoxy-compounds.
56.	Di-Ethylene Glycol, Mono-Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol.
57.	Diodes, transistors & similar semi-conductor devices, light emitting diodes; mounted piezo-electric crystals.
58.	Diphosphorous penataoxide, phosphoric acid, and polyphosphoric acids.
59.	Dithionites and sulphoxylates.
60.	Dyes, Basic dyes.
61.	Electrical apparatus for line telephony or line telegraphy including line telephone sets, telecommunication apparatus for carries-current lien system or for digital line systems; videophones.
62.	Electrical capacitors, fixed, variable and parts.
63.	Electrical resistors.
64.	Electronic calculators.
65.	Electronic Integrated Circuits and Micro-assemblies.
66.	Electroplating material.
67.	Enzymes, Prepared enzymes not elsewhere specified or included.
68.	Esters of other inorganic acids (excluding ester of hydrogen halides) and their salts, their halogenated, sulphonated, nitrated derivatives.
69.	Ethers, ether-alcohols peroxides, ether-peroxides, ketone peroxides (whether or not chemically defined) & their halogenated.
70.	Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic acid and their derivatives.
71.	Ethylene Oxide.
72.	Ethylene, Propylene.
73.	Expoxides, epoxy alcohols, epoxy phenols & epoxy ethers, with a three-membered ring and their halogenated sulphonated.
74.	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-staffs and other products & preparations, textile, papers.
75.	Flexible plain films.
76.	Fluorides, fluorosilicates, fluroaluminates, and other complex fluorine salts.
77.	Fluorine, chlorine, bromine, and iodine.
78.	Fulminates, cyanates and thiocyanates.
79.	Glass frit and other glass in the form of powder, granules, or flakes.
80.	Glycerol, crude glycerol waters, and glycerol lyes.
81.	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
82.	Granulated slag (slag sand) from mfg. of iron or steel.
83.	Halides and halide oxides of non-metals.
84.	Halogenated derivatives of Hydrocarbons.
85.	Halogenated, sulphonated nitrated or nitro sated derivatives of phenols or phenol-alcohols.
86.	HDPE.
87.	Heterocyclic compounds with nitrogen heteroatom(s) only.
88.	Heterocyclic compounds with oxygen heteroatom(s) only.
89.	Hydrazine & hydroxylamine and their inorganic salt other inorganic bases, other metal oxides, hydroxides,

	and peroxides.
90.	Hydrogen chloride (hydrochloric acid), chlorosulphuric acid.
91.	Hydrogen, rare gases, & other non-metals.
92.	Hydroxide and peroxide of magnesium, oxides, hydroxides and peroxides of strontium or barium.
93.	Hypochlorites; commercial calcium hypochlorite, chlorites, hypobromites.
94.	Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres).
95.	Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols.
96.	Iron oxides and hydroxides.
97.	IT software or any media.
98.	LCD Panels, LED panels and parts.
99.	Lead ores and concentrates.
100.	Liquid Crystal devices, flat panel display devices and parts.
101.	Liquid glucose (non-medicinal).
102.	LLDPE/LDPE.
103.	Maize starch, maize gluten, maize germ & oil.
104.	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20%.
105.	Manganese oxides.
106.	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp, & pulps of other fibrous cellulosic materials.
107.	Methanol.
108.	Microphones, multimedia speakers, headphones etc & their parts.
109.	Mixed PVC stabilizer.
110.	Molybdenum ores and concentrates.
111.	Naphthalene.
112.	Natural Gas in gaseous state other than compressed natural gas (used as transport fuel).
113.	Natural Gas in liquefied state (except LPG, propane and butane).
114.	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemicals).
115.	Natural rubber, balata, gutta percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.
116.	Nickel ores and concentrates.
117.	Niobium, tantalum, vanadium or zirconium ores and concentrates.
118.	Nitric acid, sulphonitric acids.
119.	Nitrite-function compounds.
120.	Nitrites, nitrates.
121.	Nitrocellulose lacquers in aqueous & non-aqueous medium.
122.	Normal Paraffin & wax.
123.	Nucleic acids and their salts, other heterocyclic compounds.
124.	Oils and other products of the distillation of high temperature coal tax; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.
125.	Optical fibre and optical fibre bundles, cables.
126.	Organic composite solvents/thinners.
127.	Organic derivatives of hydrazine or of hydroxylamine.
128.	Organo-sulphur compounds.
129.	Other inorganic acid and inorganic oxygen compounds of non-metals.
130.	Other ores and concentrates.
131.	Oxides of boron, boric acids.
132.	Oxygen - function amino-compounds.
133.	Paper cones, paper pines.
134.	Paper printed labels, paperboard printed labels.
135.	Paper self-adhesive tape and printed wrappers used for packing.
136.	Partially oriented yarn, polyester texturised yarn, and waste thereof.
137.	Permanent magnets and articles.
138.	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones.
139.	Phenols and its salts.
140.	Phosphides, whether or not chemically defined excluding Ferro phosphorus.
141.	Phosphinates (hypophosphites), phosphonates (phosphites) and polyphosphates.

142.	Phosphoric ester and their salts, including lacto phosphates, their halogenated, sulphonated, nitrated or nitro sated derivatives.
143.	Polyacetals, other polyethers and epoxide resin, in primary forms, polycarbonates, alkyd resins, polyalkylesters & polyesters.
144.	Polyamides in primary forms.
145.	Polycarboxylic acids, their anhydrides, halides, peroxides and perkoxyacids, their halogenated, sulphonated, nitrated derivatives.
146.	Polyester Staple Fibre & Polyester Staple Fibre Fill.
147.	Polyester Staple Fibre waste.
148.	Polyethylene Terephthalate chips.
149.	Polymers of propylene & ethylene in primary forms.
150.	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.
151.	Potassium dischromate.
152.	Power coating, stoving enamels, stoving primers & stoving thinners.
153.	Precious metal ores and concentrates.
154.	Prepared driers.
155.	Prepared liquid pigments and dye solutions.
156.	Prepared rubber accelerators, compound plasticisers for rubber or plastics, not elsewhere specified or included anti-oxidising.
157.	Prepared unrecorded media for sound recording.
158.	Printed Circuits.
159.	PVC/XLPE insulated wires & cables.
160.	Quaternary ammonium salts and hydroxides, lecithin and other phosphoaminolipids.
161.	Radio communication receivers, Radio Pagers.
162.	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) & compounds.
163.	Reaction initiators, reaction accelerators, and catalytic preparations not elsewhere specified or included.
164.	Reclaimed rubber, in primary forms or in plates, sheets, or strips.
165.	Reducers and blanket wash/roller wash used in the printing industry.
166.	Residual lyes from mfg. of wood pulp whether or not concentrated, desugared or chemically treated, including lignin sulphonate.
167.	Retarders used in the printing industry.
168.	Rosin and resin acids and derivatives, thereof, rosin spirit and rosin oils, run gums.
169.	Sacks and bags, of a kind used for packing of goods of jute, or of other textile based fibres.
170.	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated derivatives.
171.	Self-adhesive plates, sheets, film, strip of plastics whether or not in rolls.
172.	Signal Generators and parts.
173.	Silicon in primary forms.
174.	Soda ash.
175.	Sodium bichromate.
176.	Sodium dischromate.
177.	Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash) & sodium silicate, peroxides of sodium or potassium.
178.	Sulphides of non-metals, commercial phosphorus trisulphide.
179.	Sulphides, Polysulphides.
180.	Sulphites, thiosulphates.
181.	Sulphonamides.
182.	Sulphonated, nitrated or nitro sated derivatives of hydrocarbons whether or not halogenated.
183.	Sulphur, sublimed or precipitated, colloidal sulphur.
184.	Sulphuric acid and anhydrides.
185.	Switches, Connectors, Relays for up to 5 amps.
186.	Synthetic organic colouring matter whether or not chemically defined, preparations based on synthetic organic colouring.
187.	Synthetic organic tanning substances, inorganic tanning substances, tanning preparations, whether or not containing natural.
188.	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strips, mixtures of any products.
189.	Tanning extracts of vegetable origin, tannins and their salts, ethers, esters and other derivatives.

190.	Telephone answering machines.
191.	Tin ores and concentrates.
192.	Titanium ores and concentrates.
193.	Titanium oxides.
194.	Toluole.
195.	Transmission apparatus other than apparatus for radio or T.V. broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras.
196.	Tungsten ores and concentrates.
197.	Turpentine oil
198.	Uninterrupted power supply.
199.	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides, and peroxyacids.
200.	Uranium or thorium ores and concentrates.
201.	Vegetable alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
202.	Vegetable waxes (other than triglycerides), bees wax, other insect waxes and spermaceti, whether or not refined or coloured.
203.	Veneer
204.	Wood tar, wood tar oils, wood creosote, wood naptha, vegetable pitch, brewer's pitch, and similar preparation based on resin acid.
205.	Wool tops, acrylic tops, viscose tops, nylon tops and blended tops.
206.	Word processing machines, Electronic typewriters.
207.	Xylole.
208.	Zinc ores and concentrates.
209.	Zinc oxide.
210.	Zipper, polyester buttons, elastic & paper foam.

SCHEDULE V
REVISED
[See Section 12 (e)]
The goods mentioned below are liable to VAT at the rate of 12.5 per cent

Sl.No.	Description of goods
1.	Abrasives including grinding stones, abrasive sheets, wheels, sections, sand paper, emery paper, emery cloth, emery powder, emery paste, water paper and the like.
2.	Absolute alcohol, methyl alcohol, rectified spirit, neutral spirit and denatured spirit.
3.	Adhesive of all kinds including gum, glue, adhesive solution, gum paste, lapping compound, liquid M-seal epoxy, shellac, vulcanising solution and adhesive tapes, self adhesive tapes, gum tapes, gummed tapes and resin other than those specified elsewhere in this schedule or in any other schedule.
4.	Advertisement hoarding
5.	Aero planes and other aircrafts including helicopters and all kinds of parachutes, dirigibles, all kinds of gliders, all types of flying machines, aircrafts launching gear, parts and accessories thereof.
6.	(i) Air conditioning plants, air conditioners and other air conditioning appliances, air coolers, room coolers including all cooling appliances, apparatus and instruments; (ii) Refrigeration plants, and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, coffee coolers, walk-in-coolers; (iii) Cold storage plants and equipments including refrigeration materials like polystyrene and polyurethane foam materials used in refrigerators and cold storage equipments; (iv) Water cooler cum heater units; (v) Parts and accessories of items (i) to (iv) above.
7.	Air purifiers, cupboard fresheners and deodorizers, whether odourless or with odour.
8.	Anti-bed sore made of PVC, rubber or other materials.
9.	Apparatus for making coffee under pressure, commonly known as espresso.
10.	Arms, ammunitions and explosives of all kinds including (i) rifles, revolvers, pistols and bayonets, truncheons and ammunition used therewith (ii) Hand grenades; (iii) Air guns, air rifles and pellets used therewith, (iv) gelatin sticks, RDX, gun powder, detonators caps, igniters, electric detonators, fuses and other blasting powder and the like.
11.	Articles and other goods of aluminium, brass, bronze, copper, cadmium, lead and zinc other than specified in any other Schedule.
12.	Articles made of ivory, horn, coconut shell, straw, bamboo, cane, rosewood, sandalwood and other woods other than those specifically included in any other entry in this schedule.
13.	Asbestos sheets and products, cement products including products in combination with other materials not elsewhere mentioned in this Schedule.
14.	Asphaltic roofing.
15.	Baby and adult diapers.
16.	Bakery products including biscuits of all varieties, cakes, pastries, other than those specified in any other schedule.
17.	Baking powder, bread improver, cake gel, vinegar, wheat gluten and edible gelatine used for confectionery and ice creams.
18.	Batteries and parts thereof, dry cells, button cells, solar cells of all kinds, parts and accessories thereof including zinc calottes and carbon rods.
19.	Beds, pillows and quilts made of cotton or silk.
20.	Binoculars, monocular, opera glasses, optical telescope, astronomical instruments, microscopes, & optical lenses other than lenses for spectacles.
21.	Bleaching powder of all varieties and descriptions.
22.	Boards such as planner boards, graph boards, writing cum projecting boards, white mark ceramic steel dry wipe boards.
23.	Bulldozers, excavators, earthmovers, dumpers, dippers, pipe-layers, scrappers and the like, and parts and accessories thereof.
24.	Cables of all types, other than those specifically included in this schedule or in any other schedule.
25.	Cement including white cement and their substitutes and cement concrete mixture.
26.	Chinaware, porcelain ware and stoneware articles.
27.	Cigar cases and cigarette cases, pipe holders, tobacco pipes, cigarette filters and hookah.
28.	Cinematographic equipments, including video cameras, projectors, over-head projectors, enlargers, plates and cloth required or use therewith, sound-recording and reproducing equipments, parts and accessories thereof and lenses, exposed films, film-strips, arc or cinema carbons, cinema slides, paper, paper boards required for use therewith.

29.	Citronella oil
30.	Clip boards, clutch pencil, black lead, date stamps, dusters, index file clips, pokers, office files of all kinds, paper cutter, black board, black board dusters.
31.	Coconut products (others than sweets and confectionery and those specifically included under any other item in this Schedule).
32.	Coffee powder including French coffee and coffee drink.
33.	Computer cleaning kit.
34.	Conduit pipes and its fittings.
35.	Confectionery including toffee, chocolate and sweets of all kinds, ice-candy, ice-cake, ice-jelly, kulfi and frozen confectionery, frozen desert, chewing gum, bubble gum and the like.
36.	Cooked food including beverages other than liquor, served in, or supplied from, any- (a) hotel, (b) restaurant, (c) refreshment room, (d) club or (e) eating house.
37.	Cooking gas other than those specified elsewhere.
38.	Cosmetics and toilet articles that are to say, - Talcum powder, prickly heat powder, similar medicated body powder, shampoo of all varieties and forms. Hair and body cleaning powder of all kinds. Sandal wood oil, Ramachom oil, Cinnamon oil. Perfumes, scents, snow, and cream. Eau de cologne, solid colognes. Beauty boxes, face packs, cleansing liquids and moisturizers. Make-up articles (not including talcum powder), complexion rouge, bleaching agents. Hair oil, hair dyes, hair sprayers, hair removers, hair creams. Lipsticks, nail polishes and varnishes, polish removers, eyeliners, eyelashes and body deodorants.
39.	Cushion, mattress, pillows, seat cover and other articles made wholly or partly of artificial or synthetic resin or plastic foam or rubber foam.
40.	Deccan hemp products other than deccan hemp fibre.
41.	Detergents whether cake, liquid or powder, toilet soap, washing soap, laundry brighteners, abir, blue, stain busters, stain removers and all kinds of cleaning powder and liquids.
42.	Dextrose monohydrate or powder for food drink having dextrose monohydrate as major ingredient.
43.	Diesel locomotive and parts and accessories thereof.
44.	Doors, windows, ventilators, partitions, stands, ladders, etc. made of any materials.
45.	Dry fruits, nuts and kernel such as almond, pista, dry grapes, figs, apricots, walnut, cashew kernel other than those specified elsewhere in this Schedule.
46.	Duplicating machines, photo copying machines, reprographic copiers including roneo machines, reprographic copiers including duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith.
47.	Electric motor, spare parts and accessories.
48.	Electrical domestic and commercial appliances including - food processors like mixer, grinder; ovens. Frying pans, roti-maker, rice cooker and deep fat fryer. Curd maker; hot food cabinet. Water heater including immersion heater. Electric kettle, electric knife. Cooking ranges. Washing machine, dish washer. Electric iron, electric hair drier, electric hair remover, shavers. Electric time switches, mechanical timers. Vacuum cleaner. Water purifier. Drier. Coffee roasting appliances. Floor polishers. Massage apparatus. Sharpeners. Vending machines other than those specifically included under any other entry in this schedule or in any other schedule
49.	Electrical goods of all kinds used in the generation, transmission, distribution or in connection with the consumption of electricity, including all kinds of inverters, voltage stabilizers, wires and cables, holders, plugs, sockets, switches, capping, reapers, bends, junction boxes, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, power meters, meter boards, switch boards, panel boards, distribution boards, electrical relays, single phasing preventors, wooden plugs, lightning arrestors, electrical earthenware and porcelain ware, circuit breakers, starters, chokes, power supply indicators, winding wires and strips, jointing materials, heating elements, general lighting system (GLS) lamps, bulbs, tubes, light fittings, chandeliers and their shades, fans, air circulators, protectors, stands, fixtures, fittings, battens, brackets, sound or visual signalling apparatus such as bells, sirens, indicator panels, burglar or fire alarms other than those specifically included.
50.	Electronic goods (i) electronic systems, instruments, apparatus and appliances including television, audio & video cassette tape recorder, compact disc writer, audio & video cassettes, audio & video magnetic tapes and CDs, video cassette players, automatic teller machines, music systems, amplifier, graphic equalizer, synthesizer, tuner, tape deck, record player, record changer, compact disc player, speaker, sales register; (ii) Components, spare parts and accessories thereof including cathode ray tube, electronic wires, sleeves, casings, capping, cables, switches, plugs, holders, jacks, connectors, chokes, starters, relays, fuses, head cleaners and lubricants of all kinds other than those specifically included in any other entry in this schedule or in any other schedule.
51.	Electroplated nickel, chromium silver or German silver goods.
52.	Empty gas cylinders.

53.	Fax machines and their parts and accessories.
54.	Fibreglass sheets and articles made of fibreglass other than those specifically included in this schedule or in any other schedule.
55.	Fire fighting equipments and devices.
56.	Fire works including coloured matches.
57.	Floor and wall tiles of all varieties: (i) Ceramic tiles, glazed floor, roofing and wall tiles; (ii) Cuddappah stone slabs (iii) (a) Granite blocks (rough or raw); (b) Polished granite slabs, including tomb stones, monument slab and head stone; (iv) Black stone, kota stone or any other natural stone; (v) Marbles, that is to say, - (a) Marble boulders or lumps, (b) Marble slabs (c) Marble chips (d) Marble dusts (e) marble floor tiles and wall tiles (f) Other articles made of marbles; (vi) Mosaic tiles, chips and powder.
58.	Floor coverings, that is to say: (i) Carpets, durries, druggets, kalins, galichas, carpetry and rugs whether tufted, piled or otherwise whether made from cotton, silk, synthetic or other fibres, whether machine made, handmade or made on handlooms but excluding jute carpets, coir carpets or matting. (ii) Laminated, impregnated or coated matting materials such as linoleum including PVC (vinyl) materials.
59.	Foam rubber products, plastic foam products, or other synthetic foam products of every description including: (i) Sheets; (ii) cushions (iii) pillows and (iv) mattresses
60.	Food - (i) Ready to serve foods and food preparations including instant foods, pickles, chatnis, sauces, sweets, confectionery, chocolates, toffees and savouries like chips and popcorn; (ii) Sweets made of groundnuts, gingelly; (iii) kernels; (iv) Semi-cooked or semi-processed food stuffs like coconut milk, coconut milk powder, food mixes, noodle, vermicelli and macaroni including spaghetti and cornflakes, vegetative and animal preparations sold in sealed containers; (v) Food colours, essences of all kinds and powders or tablets used for making food preparations; (vi) Paste of onion, ginger or garlic and similar other pastes and combination thereof, including curry paste, when sold in sealed container.
61.	Footwear of all kinds excluding plastics footwear and hawai chappals.
62.	Fruit oils like - grape oil, orange oil, lemon oil, lime oil, carrot oil etc. (ii) Leaves oil such as mint oil, curry leaf oil etc.
63.	Fur, skins with fur, and articles made of fur, skin and leather.
64.	Furnaces and boilers of all types including fluidized bed boilers and ignifluid boilers and boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel.
65.	Furniture made from any material whether sold in assembled or unassembled form and ready to assemble, and parts thereof. Explanation: - Slotted angles, gussets, plates, panels and strips which when assembled form furniture or equipments, shall be deemed furniture or office equipments as the case may be, for the purpose of this item.
66.	Garden and beach umbrellas and parts thereof.
67.	Garnet sand.
68.	Gas stove, burners and other accessories thereof.
69.	Gases liquefied or not, other than those specifically mentioned in this schedule or in any other schedule.
70.	Glass and glassware other than those specified elsewhere in this schedule or in any other schedule.
71.	Glycerine.
72.	Hair - (i) Human hair; (ii) Wigs
73.	Handlooms Machinery and parts and accessories thereof.
74.	Helmets.
75.	Hollow polyester fibre.
76.	Instant tea and instant coffee
77.	Insulated flexible air ducts made of PVC or other materials
78.	Internal combustion engine, marine engine, diesel engine, oil engine, generators, their spare parts, other then those specifically mentioned in this Schedule.
79.	Jute-cum-polypropylene coverings.
80.	Key chains and key holders.
81.	Kitchen ware including crockery, cutlery, non-stick wares, heat resistant cookware, casseroles, pressure stoves, gas stoves.
82.	Laboratory reagents, disinfectants.
83.	Laminated board of sheet of all varieties and description including expanded polystyrene of all kinds of mica, sunmica, formica, decolam etc.
84.	Leather goods.
85.	Lifts, elevators, hoists, whether operated by electricity, hydraulic power, mechanical power or steam.
86.	Light roofing sheets (obtained by immersing paper mat in bitumen).
87.	Lighters of all kinds including spark lighters.
88.	Liquefied petroleum gas.

89.	Locks, padlocks and keys (all kinds).
90.	Low sulphur heavy stock (LSHS).
91.	Lubricants.
92.	Machinery of all kinds (other than those specifically mentioned in this schedule) worked by (i) Electricity (ii) Nuclear power (iii) Hydro-dynamic and steam power (iv) Diesel or petrol (v) Furnace oil (vi) Kerosene (vii) Coal including coke and charcoal (viii) Any other form of fuel or power (excluding human or animal labour) (ix) Parts and accessories of machineries and tools used with the machineries mentioned in sub-items (i) and (iii) above.
93.	Maize products that are to say, - monohydrate, malto dextrine, hydrol corn steep liquor.
94.	Measuring devices such as (i) vernier calliper, screw gauge, depth gauge, coating thickness gauge, dial indicator, outside micro meter, mitutoya cylinder gauge, precision thread rink gauge, precision ply gauge, colour comparator, water meters, gas meters, industrial thermometers, parts and accessories thereof; (ii) Weighing machines of all kinds including platform scales, weigh bridges, counter scales, spring balances, weighing scales and balances, parts and accessories of such machines and weights used therewith (iii) Dipping measures, metric pouring measures, conical measures, cylindrical measures (iv) Meter scales, measuring tapes, steel yards and survey chains
95.	Mercury
96.	Menthol
97.	Metallic products other than those specified elsewhere in this schedule or in any other schedule
98.	Metal, alloys, metal powders including metal pastes of all types and grades and metal scraps other than those falling under 'declared goods'.
99.	Micro cellular rubber
100.	Milk products including, condensed milk, ghee, cheese, butter, butter oil, margarine, whether or not bottled, canned or packed.
101.	Mosquito repellents including electric or electronic mosquito repellents, gadgets and insect repellents, devices and parts and accessories thereof
102.	Motor coolant and transformer oil
103.	Motor vehicle, chassis of motor vehicles, motor cycles, motor combinations, motor scooter, mopeds, motorettes, three wheelers, motor vessels, motor engine, trailers, motor bodies built on chassis on motor vehicles and bodies built on motor vessels, components, spare parts and accessories thereof.
104.	Motor, operated electrically or otherwise, and pump operated with or without motor, including spare parts, components and accessories of such motor and pump.
105.	Musical instruments, electrical and electronic.
106.	Naphtha.
107.	Natural & synthetic essential oils not elsewhere specified in this schedule or in any other schedule.
108.	Non-alcoholic beverages and their powders, concentrates and tablets including: (i) Aerated water, soda water, mineral water, water sold in sealed containers or pouches, (ii) Soft drinks, (iii) Health drinks of all varieties, (iv) Other non-alcoholic beverages; not falling under any other entry in this schedule or in any other schedule
109.	Office machines, equipments and apparatuses including franking, address-printing, tabulating, cash registering, cheque writing, accounting, statistical, indexing, punching machines, stapler machines, card punching and paper shredding machines and apparatuses; paper pins, pen stands, pencil lead, pencil sharpeners, permanent markers, refill leads, stamp racks, stapler pins, rulers of all kinds, gulli pins and pin studs.
110.	Optical goods, that is to say, - sun glasses, and goggles.
111.	Paints, lacquers, polishes and enamels not otherwise specified in this schedule, including powder paints, stiff paste paints and liquid paints; (ii) Colours (iii) Pigments, including water pigments and leather finishes; (iv) Dry distempers including cement based water-paints, oil-bound distempers, plastic emulsion paints; (v) Varnishes, French polish, bituminous and coal-tar blacks; (vi) Cellulose lacquers, nitro-cellulose lacquers, clear and pigments and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms; (vii) bale-oil, white oil; (viii) Diluents and thinners including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, whale oil and tung oil; (ix) Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics, painters fillings, non-refractory surfacing preparations for facades, indoor walls, false ceiling or the like; (x) Primers of all kinds.
112.	Pan masala, pan chutney, scented supari and the like.
113.	Paper envelopes whether printed or not, paper cups, pulp moulded products such as eggs tray and other paper products.
114.	Perambulator including push chair for babies, and spare parts, accessories and components thereof.
115.	Photographic cameras and enlargers, flash light apparatus, photo blocks, lenses, and films. Including x-ray

	films and film packs and plates, x-ray machine, scanners, medical imaging equipments. Chemicals used in the photographic development and printing process. Paper and clothe. Photo albums, stamp album, photo frames, photo mounts and other parts and accessories required for use therewith.
116.	Plaster of Paris
117.	Articles made from all kinds and all forms of plastic including articles made of polythene, polyvinyl chloride, poly propylene, polystyrene and the like materials, but excluding those specified in any other schedule.
118.	Playing cards of every description
119.	Plywood, laminated and decorative sheets veneer plywood, hard board, particle board, block board, insulation board, laminated board, batten board, hard or soft wall ceiling, floor boards, and similar boards of wood, of all kinds, whether or not containing any material other than wood; (ii) All other non-soft boards or insulating material made of any other material other than wood
120.	Pollution control equipments, namely:- (i) Water pollution control equipments -- Coarse screen / micro screen (stainless steel / mild steel), Rotary screen / comminutor (stainless steel / detritor), Racker arms, weirs, paddles, motor with reduction gear arrangements intended for clarifiers for liquid waste treatment, surface aerators / floating aerators and accessories, diffuses of all types for supply of air, in liquid waste treatment, radial arms and accessories for trickling filters, demineraliser for effluent treatment, synthetic packing media for trickling filters, packed bed columns / towers for effluent treatment, headers and laterals with accessories for trickling filters, digesters, gas meters and electrical heaters for digesters, gas holding tanks for digesters. Pollution control equipments - (ii) Instrumentation -- B Oc incubator, C Oc apparatus, ion analyser; (iii) Air pollution control equipment -- filters (fabric filters, bag filters, vacuum filters), electrostatic precipitators, cyclones
121.	Power driven pumps for liquids and liquid elevators whether or not fitted with a measuring device excluding centrifugal pumps, mono-bloc pump sets, submersible pumps and parts and accessories which are actually adapted for use with pumps and valves.
122.	Power factors and shunt capacitors of all kinds.
123.	Rain coat, tarpaulin, and products of waterproof cloth, Rexene, and PVC cloth.
124.	Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts.
125.	Rough synthetic gem boules.
126.	RTS grills.
127.	Rubber products, synthetic rubber products and products of mixture of rubber and synthetic rubber including tread rubber not elsewhere mentioned in this Schedule or in any other schedule.
128.	Saccharine.
129.	Saffron.
130.	Sanitary towels, sanitary napkins, belt less napkins and tampons.
131.	Scientific instruments and lab equipments like optical instruments, electrical instruments, scientific balance, acoustic instruments, and mechanical instruments.
132.	Shaving set, safety razor, razor blades, razor cartridge, shaving brush, shaving cream, shaving soap, after shave lotion and hair comb.
133.	Shoe polish including shoe wax, cream and whitener.
134.	Silverware.
135.	Sound transmitting equipments including loudspeakers, dictaphones, amplifiers and similar apparatus for recording and reproducing sound and spare parts and accessories thereof.
136.	Soya milk.
137.	Articles, equipments for gymnastics and health fitness equipments.
138.	Stainless steel products excluding utensils.
139.	Strong room or vault doors and ventilators, armoured or reinforced safes, strong boxes and doors, cash chests, cash or deed boxes, wall coffers, safe deposit lockers and locker cabinets
140.	Studio backgrounds including lighting control reflectors, tri-reflector, modifiers, backgrounds, curtains backgrounds, etc.
141.	Suit cases, brief cases, attaché cases, dispatch cases, trunks, purses, hand bags, vanity bags, vanity cases and vanity boxes.
142.	Synthetic gems.
143.	Tabulating, calculating machines, parts and accessories thereof.
144.	Tailoring materials, namely needles, scissors, hooks, buttons, buckles, measuring tape and stick, collars and collar bones, horn buttons, indent hooks and eyes, jean buttons, knitting pins, long stitch kits, MS coated button / stars, cuff links, crochet hooks
145.	Tanning barks
146.	Telecommunication apparatus and ribbons used therewith not falling under any other entry in this Schedule or in any other schedule.
147.	Timber. Explanation: Timber includes all kinds of wood, standing trees, logs, planks, rafters of any size or

	variety other than those coming under any specific entry in this schedule or in any other schedule.
148.	Tooth paste, tooth powder (whether medicated or not), tooth brush and other dentifrices, mouth washes and deodorants.
149.	Torch light and bulbs
150.	Electronic toys.
151.	Transport equipments other than those specifically mentioned in this schedule.
152.	Typewriters, typewriter ribbon used therewith, whether or not in spools, correction fluids and spare parts.
153.	Tyres and tubes other than those for bicycles, tri-cycles, cycle rickshaws and wheel-chairs; flaps.
154.	Vacuum flasks of all kinds and descriptions including refills for such flasks and thermally insulated flasks, containers and vessels including thermoses, thermic jugs, ice buckets or boxes, tins and receptacles to keep food or beverages or other articles, hot or cold and components and accessories thereof.
155.	Vegetable, mineral and other preparations, tonics, food supplements, appetizers, dietical foods and all other preparations for human consumption in liquid, pill, powder forms, whether prepared according to pharmacopial standards or otherwise, other than those specified elsewhere in this schedule.
156.	Watches, clocks, time-pieces (whether or not in combination with any other devices), stop watches, time switches, mechanical-timers, time-records, auto print time punching clocks, time-registers, instrument panel clocks of all kinds including all such electronic devices, parts and accessories thereof, watch bands, watch bracelets, watch chains, watch straps.
157.	Water - distilled water, medicinal water, ionic water, battery water, de-mineralised water.
158.	Water filter of all varieties and descriptions.
159.	Water proofing, damp proofing and weather proofing compounds.
160.	Water supply and sanitary equipments and fittings of every description including storage tanks, sinks, wash basins, wash basin pedestals, taps, pipe-fittings, bath showers, bidets, water closet pans, flushing cisterns, urinals, commodes, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof;
161.	Welding rods.
162.	Wireless reception instruments and apparatus, transistor radio, radio, radiograms and transistors and components thereof including all electrical valves, accumulators, amplifiers and loud speakers which are used exclusively in such instruments and apparatus.
163.	Yeast-fresh, dried or compressed; yeast extract-paste or powder and yeast cell wall.
164.	Misc. item not covered in any other Schedule.

"

T. T. Dorji
Principal Secretary
Finance, Revenue and ExpenditureDepartment